

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WHOLESALE TOBACCO STAMP INVENTORY

**THIS FORM IS TO BE COMPLETED AS OF THE
 CLOSE OF BUSINESS ON JUNE 30, 2008**

NAME OF TAXPAYER	LICENSE NUMBER
TRADE NAME	
NUMBER & STREET ADDRESS	
ADDRESS (continued)	
CITY/TOWN, STATE & ZIP CODE	

SEE LINE-BY-LINE INSTRUCTIONS		NUMBER OF STAMPS
1	Enter the number of 20 Pack Cigarette B Tax Stamps affixed to Packs.	
2	Enter the number of 20 Pack Cigarette B Tax Stamps NOT affixed to Packs.	
3	Enter the number of 20 Pack Cigarette B Tax Stamps affixed to Packs in Transit.	
4	Total Number of B Stamps (Sum of Lines 1, 2 and 3).	
5	Enter the number of 25 Pack Cigarette A Tax Stamps affixed to Packs.	
6	Enter the number of 25 Pack Cigarette A Tax Stamps NOT affixed to Packs.	
7	Enter the number of 25 Pack Cigarette A Tax Stamps affixed to Packs in Transit.	
8	Total Number of A Stamps (Sum of Lines 5, 6 and 7).	

9 Under penalties of perjury, I declare that I have examined this return, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

X

SIGNATURE (IN INK)	DATE	SIGNATURE OF PAID PREPARER (IN INK) OTHER THAN TAXPAYER	DATE
PRINT SIGNATORY NAME		PRINT PAID PREPARER NAME	
TITLE		PREPARER'S IDENTIFICATION NUMBER	
PHONE NUMBER AND E-MAIL ADDRESS		PREPARER'S STREET ADDRESS/PO BOX	
		CITY/TOWN, STATE and ZIP CODE	

MAIL TO: NH DRA
 PO BOX 457
 CONCORD NH 03302-0457

FOR DRA USE ONLY

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WHOLESALE TOBACCO STAMP INVENTORY 2008
 GENERAL INSTRUCTIONS

WHO MUST FILE

This form is to be completed by WHOLESALERS doing business in New Hampshire.

"WHOLESALE": any person doing business in this state who purchases unstamped tobacco products directly from a licensed manufacturer, and who sells all tobacco products to licensed wholesalers, sub-jobbers, vending machine operators, retailers and those persons exempted from the tobacco tax under RSA 78:7-b.

WHEN TO REPORT

The inventory must be completed as of the close of business, June 30, 2008. If a DRA representative does not visit your facility by July 15th, please mail the report **no later than JULY 20, 2008** to:

NH DRA
 45 Chenell Drive
 PO Box 457
 Concord, NH 03302-0457

WHERE TO REPORT

The Wholesaler Tobacco Stamp Inventory should be hand delivered to NHDRA (New Hampshire Department of Revenue Administration) Personnel during their visit to your facility on July 1, 2008.

PURPOSE OF INVENTORY AND RETURN

The 2008 Legislative session has resulted in a change to the tobacco tax rate as of October 1, 2008 with certain sunset provisions. An inventory of stamps in the possession of Wholesalers is required in order to determine if the tax increase will sunset.

INVENTORY VERIFICATION

After taking the inventory, record the amounts on the form and complete this report. You must retain a copy of the inventory records for three years for possible review by a Department representative, proof of all transactions that change your inventory and invoices used to determine values on lines 1 through 8 must be available to the Department's representative.

QUESTIONS

Specific questions relating to this return or the tobacco tax should be referred to:

NH DRA
 45 Chenell Drive, PO Box 457
 Concord NH 03302-0457

Telephone: (603) 271-2191
 Hearing or speech impaired individuals may call:
 TDD Access: Relay NH 1-800-735-2964

LINE BY LINE INSTRUCTIONS

LINE 1 Enter the number of 20 Pack Cigarette B Tax Stamps Affixed to packs in your possession.

LINE 2 Enter the number of 20 Pack Cigarette B Tax Stamps NOT Affixed to packs in your possession.

LINE 3 Enter the number of 20 Pack Cigarette B Tax Stamps Affixed to packs in transit.

LINE 4 Enter the total of B Tax Stamps, the sum of Lines 1, 2 and 3, on Line 4.

LINE 5 Enter the number of 25 Pack Cigarette A Tax Stamps Affixed to packs in your possession.

LINE 6 Enter the number of 25 Pack Cigarette A Tax Stamps NOT Affixed to packs in your possession.

LINE 7 Enter the number of 25 Pack Cigarette A Tax Stamps Affixed to packs in transit.

LINE 8 Enter the total of A Tax Stamps, the sum of Lines 5, 6 and 7, on Line 8.

LINE 9 Provide Signatures of taxpayer and paid preparer, in ink, where indicated. Print names of taxpayer and paid preparer and their address, title, date, phone number and e-mail address.